

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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June 2001

ITEMS TO REMEMBER

JUNE

- June 1: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- June 20: If a school township has become a part of a school corporation organized under chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due July 1. (IC 20-4-1-35)
- June: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

JULY

- July 4: Independence Day - Legal Holiday (IC 1-1-9-1)
- July 9: Last day for dog tax distribution by Auditor of State. The county auditor makes distribution to townships having reported unpaid claims. (Second Monday in July) (IC 15-5-9-11)
- July 15: Last day to make pension report and payment for second quarter by townships participating in PERF.
- July 31: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the second quarter.
- July 31: Last day to make report for second quarter to the Department of Workforce Development.
- July: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

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AUGUST

- August 6: On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)
- August 31: Last day for first publication of township budget (10 days prior to the public hearing). (IC 6-1.1-17-3)
- NOTE: See the Township Bulletin, Volume 250, August 2001 for new budget dates or call the State Board of Tax Commissioners at (317) 232-3773.
- NOTE: The township board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)
- August: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1) (The preceding month's ending record balance must be reconciled with the respective bank statement(s).)

REPORT OF CONSTRUCTION AND OTHER SERVICE CONTRACTS

The Indiana Department of State Revenue requires that Form GC-22(h) be filed with the Department of Revenue within 30 days after the execution of certain contracts. Detailed instructions, including a statement concerning who must file the Report, are printed on the reverse side of the Form.

A column is provided for reporting Gross Income Tax Withheld on Non-Resident Contractors which amount will upon completion of the contract, be withheld from the entire contract. The entire contract amount is to be shown in the next column. The entire subject of withholding on non-resident contractors is discussed in detail on the reverse side of Form GC-22(h). To order the Form call (317) 615-2581. For answers to questions concerning completion of the Form or procedures for filing call (317) 615-2660 or write to:

Indiana Department of Revenue
Compliance Division
P O Box 935
Indianapolis, IN 46206-0935

CEMETERIES - OFFICIAL OPINION NO. 91-5

The Attorney General of the State of Indiana, in response to a request for an opinion whether a cemetery may legally deny families the right to use United States government veteran markers provided the following conclusion:

It is, therefore, my Official Opinion that although the owner of every cemetery may make, adopt, and enforce rules and regulations specifying the size and type of markers or monuments under Indiana Code Section 23-14-1-11, no owner of a cemetery may adopt and enforce rules and regulations in violation of Indiana Code Chapter 23-14-11, which prohibits the board of trustees, or other governing body or custodian, controlling any cemetery in the state from refusing to allow the setting up of markers for the graves of deceased soldiers in its grounds provided that such markers shall conform to the standard markers furnished by the United States government for marking the graves of deceased soldiers of the United States army.

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SALES TAX - EXEMPTIONS - AUDIT POSITIONS

Following are some general comments pertaining to the State Board of Accounts audit position regarding local governmental units exemption from sales tax:

1. Items should be purchased through the issuance of purchase orders and paid for by township checks to avoid the problem of reimbursing employees for sales tax paid on materials purchased for the township when the township is exempt from sales tax.
2. Sales tax paid on lodging and meals by officials and employees while in travel status on township business of the township may be reimbursed in accordance with an official travel expense reimbursement policy adopted by resolution of the township.
3. We have often noted that out-of-state vendors usually do not assess sales tax on materials purchased out-of-state by a governmental unit for delivery in Indiana.
4. The Indiana Department of Revenue has consistently taken a position that the furnishing of food, fuel, drugs, etc., by the township to needy persons (Poor Relief Laws) are exempt from sales tax because the commodities are predominantly for use in the performance of governmental functions. The township would not be exempt, however, from paying sales tax on utility bills because the utility bills of poor relief recipients are billed in the name of each individual and not in the name of the township and individuals are not exempt from the payment of sales tax. Therefore, all purchase orders issued directly to a vendor, except for utility bills, are normally, exempt from sales tax.

Should you desire additional information concerning State taxation matters, we suggest you contact the Indiana Department of Revenue at 100 North Senate Avenue, Room N203, Indianapolis, IN 46204.

DONATIONS

Following is the audit position of the State Board of Accounts concerning townships receiving donations.

1. Restricted donations are defined as those to which the donor has attached terms, conditions, and/or purposes.
2. Unrestricted donations are defined as those to which the donor has not attached terms, conditions, or purposes.
3. The township has the option to accept or reject both restricted and/or unrestricted donations. Approval shall be obtained prior to accepting a donation.
4. The Attorney General held in Official Opinion No. 68 of 1961 that no appropriation is necessary to expend monies donated for a specific purpose by a donor.
5. Restricted donations should be receipted into a separate fund and properly titled. Such fund should not be commingled with other funds within the accounting system. An exception would be concerning statutory requirements; i.e., expenditures related to fire protection are required to be from the Firefighting Fund, etc.
6. Expenditures may be made for the purpose(s) restricted without appropriation.
7. Unrestricted donations should be receipted into the township fund and must be appropriated prior to subsequent expenditure.

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GUARANTEED ENERGY SAVINGS CONTRACTS

Undocumented Claims

Please be aware we have noted in audits of "guaranteed energy savings contracts" instances of references to "stipulated savings", "agreed-upon savings", "mutually agreed-upon savings", "capital cost savings", "repair costs", "capital cost avoidance", etc. Some of these items are deemed realized upon the execution of the contract. We are noting in many instances that no documentation or other supporting information is presented for audit to document or support savings in energy and operating costs due to the energy conservation measures. Furthermore, some political subdivisions have been provided information by the contractor awarded the contract, that certain costs such as "avoidance of future capital costs" could be considered operating savings. However, these types of costs are generally the energy conservation measures themselves such as capital outlay or fixed asset type of items in nature (i.e., the cost of a new roof, the cost of new windows, or the avoidance of future costs thereof). These terms and procedures, for audit purposes, generally are not considered an acceptable substitute for documentation of energy and operating cost savings.

Documented Savings

Detailed utility bills may be an acceptable documentation of energy savings. Additionally, reasonable documented costs associated with reduced maintenance may be an acceptable operating cost savings. An example might be that five minutes is required to change a light bulb. Bulbs are now, because of capital outlays for energy conservation measures, not changed every year. If 4000 bulbs are normally changed each year, a maintenance person might be saved from doing 333 hours of bulb changing, which at a \$12 an hour could equate to a \$3996 operating cost savings.

Operating Expenditures - Accounting Terminology

Governmental Accounting, Auditing and Financial Reporting (GAAFR) issued by the Government Finance Officers Association, 1994, page 368, defines Operating costs and Capital costs as: (1) **Current operating expenditures** primarily benefit the current fiscal period. (2) **Capital outlays** benefit both the current and future fiscal periods.

Accounting texts, including Principles of Accounting, revised 1989, by Helmkamp, Imdieke and Smith, differentiate between operating and capital expenditures as "Expenditures made to acquire, improve, and maintain plant assets are either capital expenditures or revenue expenditures. Capital expenditures are those that add to the usefulness of a plant asset for more than one accounting period . . . Revenue expenditures are those that benefit the current accounting period only."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states in part on page 9: "If repairs are required before an energy conservation measure can be implemented, then those repairs must be made separate from the guaranteed energy savings contract. Structural repairs of a facility are not energy conservation measures. For example, the addition of insulation to the roof or walls of a building may be covered under a guaranteed energy savings contract. Repairs or replacement of the roof or walls, however may not."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states on pages 14 and 15: " . . . As required by IC 36-1-12.5, the provider must guarantee that the savings in energy and operating costs due to the energy conservation measures will cover the costs of the payments for the measures. If the actual savings are less than the guaranteed savings, the provider must reimburse the political subdivision for the difference. It is

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important to note that the savings must be **actual reductions** in the organization's costs and must also be the direct result of an energy conservation measure . . . Political subdivisions should be very cautious when dealing with operating cost savings. Providers have been known to inflate or manipulate operating cost savings in order to justify or sell a project. Operating cost savings may be included in a guaranteed energy savings contract only when they (1) are the direct result of an energy conservation measure, (2) represent a reduction in actual costs, and (3) result from the normal operation of the equipment or building. Other forms of operating cost savings are simply a "shell game" and will not result in the true savings needed to pay for the costs of the measures . . ."

Statutory Considerations

IC 36-1-12.5-5(a) concerning energy savings contracts states in part "The governing body may enter into . . . a guaranteed energy savings contract with a qualified provider to reduce the school corporation's or the political subdivision's energy consumption costs or operating costs if, after review of the report described in section 6 of this chapter, the governing body finds: (1) that the amount the governing body would spend on the energy conservation measures under the contract and that are recommended in the report is not likely to exceed the amount to be saved in energy consumption costs and other operating costs over ten (10) years from the date of installation if the recommendations in the report were followed; and (2) in the case of a guaranteed energy savings contract, the qualified provider provides a written guarantee as described in subsection (d)(2)."

The State Board of Accounts believes the following graphic best summarizes our audit position that IC 36-1-12.5-5(d) provides that the energy conservation measures (capital costs) must equal the savings in energy and operating costs. Otherwise the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings. Capital costs or avoidance thereof cannot also be used as an operating or energy savings.

IC 36-1-12.5-5(d) which states in part: "An agreement to participate in a . . . guaranteed energy savings contract under this section must provide that: . . . (2) in the case of the guaranteed energy savings contract: (A)

the savings in energy and operating costs *due to the energy conservation measures* are guaranteed to cover the costs of the payments for the measures; and (B) the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings ..." Our Emphasis.

the savings in energy and operating costs

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due to the energy conservation measures

Otherwise

the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings

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Annual Reporting

IC 36-1-12.5-10 states "The governing body shall annually report to the department of commerce, in accordance with procedures established by the department of commerce, the savings resulting in the previous year from the guaranteed energy savings contract or utility energy efficiency program."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states on page 22: "The report is to be submitted to the Energy Policy Division no later than 15 days after the end of each year the savings guarantee is in force."

Audit Exceptions

The State Board of Accounts will take audit exception to undocumented operating or energy savings claimed using procedures which "stipulate", "agree upon", or otherwise do not document actual operating or energy savings. The political subdivision should request repayment for undocumented operating or energy savings in accordance with IC 36-1-12.5-5(d)(2)(B). The State Board of Accounts will request repayment of undocumented operating or energy savings which have not been reimbursed to the political subdivision by the end of the contract period. Capital costs and capital cost avoidance items may be requested to be repaid at the time of audit.

Additionally, the State Board of Accounts will take audit exception if the political subdivision has not properly filed reports with the Indiana Department of Commerce, Energy Policy Division, as required by IC 36-1-12.5-10.

The State Board of Accounts is also of the audit position that political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action.

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NEW LAWS AFFECTING TOWNSHIPS

The following is a digest of some of the laws passed by the 2001 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretation. Nor is the digest intended to be all inclusive. References in the digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6).

PUBLIC LAW 2 - HOUSE ENROLLED ACT 1229. EFFECTIVE APRIL 12, 2001. COPIES OF ENROLLED ACTS. Amends IC 2-6 concerning clerks of the circuit courts preferences for receiving copies of enrolled acts (hard copy or electronic).

PUBLIC LAW 6 - HOUSE ENROLLED ACT 1386. EFFECTIVE JULY 1, 2001. LIGHTS ON VOLUNTEER VEHICLES. Amends IC 36-8-12-11 to provide that subject to certain conditions a member of a volunteer fire department may display blue lights on privately owned vehicles while en route to a fire station to get firefighting equipment to transport to the scene of a fire or other emergency.

PUBLIC LAW 7 - HOUSE ENROLLED ACT 1388. EFFECTIVE APRIL 12, 2001. LEWIS AND CLARK BICENTENNIAL. Creates the Lewis and Clark Bicentennial Commission. Provides the Commission shall coordinate local and nonprofit organizations bicentennial activities occurring in Indiana.

PUBLIC LAW 14 - HOUSE ENROLLED ACT 2041. EFFECTIVE JULY 1, 2001. UNDERGROUND STORAGE TANKS. Amends IC 13 to provide for numerous changes in the underground storage tanks provisions, including increased penalties.

PUBLIC LAW 18 - HOUSE ENROLLED ACT 1025. EFFECTIVE JULY 1, 2001. UNEMPLOYMENT COMPENSATION. Amends IC 22-4-11-4 to provide the Department of Workforce Development may adjust the contribution amount on the basis of information of failure to timely or accurately file payroll reports.

PUBLIC LAW 26 - HOUSE ENROLLED ACT 1424. EFFECTIVE JULY 1, 2001. INDIANA ECONOMIC DEVELOPMENT PARTNERSHIP FUND. Establishes the Indiana Economic Development Partnership Fund under IC 4-22-10 to provide grants to be used for the establishment of regional technology centers.

Also creates local advisory boards.

PUBLIC LAW 30 - HOUSE ENROLLED ACT 1739. EFFECTIVE JULY 1, 2001. NONFIRE SERVICE PERSONNEL. Amends IC 22-14-2-7 to allow the board of firefighting personnel standards and education may certify nonfire service personnel who meet qualifications set by the board.

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PUBLIC LAW 33 - HOUSE ENROLLED ACT 1967. EFFECTIVE APRIL 18, 2001. HAZARDOUS MATERIALS EMERGENCY ACTION REIMBURSEMENT. Adds IC 36-8-12.2 to provide that a fire department established under IC 36-8-13-3 (a) and employees both full-time paid members and volunteer members; or only full-time paid members may impose a charge on a person that is a responsible party with respect to a hazardous materials emergency that: (1) the fire department responded to; (2) members of that fire department assisted in containing, controlling, or cleaning up; (3) with respect to the release or imminent release of hazardous materials at a facility, involves a quantity of hazardous materials that exceeds the spill quantities of hazardous materials that must be reported under 327 IAC 2-6.1-5, as in effect on January 1, 2001; and (4) with respect to the release or imminent release of hazardous materials from a mode of transportation; involves a quantity of hazardous materials that exceeds the spill quantities of hazardous materials that must be reported under 327 IAC 2-6.1-6, as in effect on January 1, 2001.

Amends IC 36-8-12.2-7 to provide a fire department imposing a charge under this chapter may bill the responsible party for the total value of the assistance provided; as determined from the state fire marshal's schedule of service charges issued under IC 36-8-12-16(e).

Amends IC 36-8-12.2-8 to provide money collected under this chapter must be deposited in the general fund of the unit that established the fire department under IC 36-8-2-3 or IC 36-8-13-3(a)(1) and may be used only for the following: (1) Purchase of supplies and equipment used in providing hazardous materials emergency assistance under this chapter. (2) Training for members of the fire department in skills necessary for providing hazardous materials emergency assistance under this chapter. (3) Payments to persons with which the fire department contracts to provide services related to the hazardous materials emergency assistance provided by the fire department under this chapter.

Amends IC 36-8-12.2-9 to provide (a) A fire department may not bill under this chapter for services provided that duplicate services provided by another governmental entity. (b) The responsible party billed for services under this chapter may elect to reimburse the fire department by providing replacement materials that are of equal or greater value than those expended by the fire department in responding to the emergency.

Amends IC 36-8-12.2-10 to provide a fire department that imposes a service charge under this chapter and maintains an action for reimbursement under IC 13-25-6-5 may recover all costs of the action, including attorney's fees.

Amends IC 36-8-12.2-11 to provide a responsible party is subject to a penalty for failure to pay the full amount of a charge made under this chapter within sixty (60) days after the issuance of the bill for payment by the fire department. The amount of the penalty is ten percent (10%) of the amount of the charge that remains unpaid on the due date.

PUBLIC LAW 38 - SENATE ENROLLED ACT 260. EFFECTIVE APRIL 30, 2001 AND JULY 1, 2001. PENSION RELIEF DISTRIBUTIONS. Amends and adds to IC 5-10.3 concerning pension relief distributions.

PUBLIC LAW 55 - SENATE ENROLLED ACT 236. EFFECTIVE JULY 1, 2001. STORM WATER GRANTS. Adds to IC 13 concerning the State Budget Agency and grants pertaining to storm water management.

PUBLIC LAW 78 - HOUSE ENROLLED ACT 1075. EFFECTIVE JULY 1, 2001. FERTILIZER STORAGE. Amends IC 15-3-3-12.5 concerning political subdivision procedures regarding storage and utilization of fertilizer.

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PUBLIC LAW 82 - HOUSE ENROLLED ACT 1116. EFFECTIVE JULY 1, 2001. FIRE SERVICE CHARGES - FALSE ALARMS. Adds IC 36-8-12-17 to provide if a political subdivision has not imposed its own false alarms service charge, a volunteer fire department that provides service within the jurisdiction may establish a charge for responding to false alarms under certain conditions.

The volunteer fire department prior to establishing the charge must provide notice under IC 5-3-1-4 (d). Also imposes requirements on usage of the fee by the volunteer fire department.

Section (e) provides if at least twenty-five percent (25%) of the money received by a volunteer fire department for providing fire protection or emergency services is received under one (1) or more contracts with one (1) or more political subdivisions (as defined in IC 34-6-2-110), the legislative body of a contracting political subdivision must approve the false alarm service charge established under subsection (a) before the service charge is initiated in that political subdivision. Section (f) provides that a volunteer fire department that: (1) has contracted with a political subdivision to provide fire protection or emergency services; and (2) imposes a false alarm service charge under this section; must submit a report to the legislative body of the political subdivision before April 1 of each year indicating the amount of false alarm charges collected during the previous calendar year and how those funds have been expended.

Amends IC 36-8-13-4 (d) to provide If a fire department serving a township dispatches fire apparatus or personnel to a building or premises in the township in response to:

- (1) an alarm caused by improper installation or improper maintenance; or
- (2) a drill or test, if the fire department is not previously notified that the alarms is a drill or test; the township may impose a fee or service charge upon the owner of the property. However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an alarm company and that the alarm company has been notified of the improper installation or maintenance of the alarm, the alarm company is liable for the payment of the fee or service charge.

Amends IC 36-8-13-4 (e) to provide The amount of a fee or service charge imposed under subsection (d) shall be determined by the township legislative body. All money received by the township from the fee or service charge must be deposited in the township's firefighting fund.

Also amends IC 36-8-19-8 to provide that a fire protection territory fund also consists of any receipts from a false alarm fee or service charge imposed by the participating units under IC 36-8-13-4.

PUBLIC LAW 83 - HOUSE ENROLLED ACT 1199. EFFECTIVE JULY 1, 2001. VOLUNTARY WAGE ASSIGNMENTS. Amends IC 22-2-6-2 to provide wage assignments may be made for payment of a judgment owed by the employee if the payment is made in accordance with an agreement between employee and the creditors; and the judgment is not a garnishment under IC 34-25-3.

PUBLIC LAW 89 - HOUSE ENROLLED ACT 1503. EFFECTIVE JULY 1, 2001. ASSESSING SALES DISCLOSURE FORMS, ELECTRONIC MAPS. Amends IC 6-1.1-5.5-3 (b) to provide that sales disclosure forms shall be forwarded to township assessors by the county assessor and may be used for the purposes described in IC 6-1.4-4-13.6, sales ratio studies, equalization, and any other authorized purpose.

Amends IC 5-14-3-8 to provide a public agency may waive fees for maintaining, upgrading, and enhancing electronic maps under certain conditions.

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PUBLIC LAW 92 - HOUSE ENROLLED ACT 1812. EFFECTIVE JULY 1, 2001. EMERGENCY RESPONSE COMMISSION. Amends IC 6-6-10-9 to provide the Emergency Response Commission may withhold a local planning committee's funding for failure to annually provide minutes of local emergency planning committee meetings conducted at least two (2) times, on separate days every six (6) months as required under IC 13-25-1-6(b).

PUBLIC LAW 95 - HOUSE ENROLLED ACT 1977. EFFECTIVE JULY 1, 2001. IMMUNITY FOR DONATIONS OF EQUIPMENT FIRE DEPARTMENTS. Adds IC 34-30-10.5 to provide that a person is immune from civil liability from a defect in fire control or fire protection equipment donated in good faith by the person to a volunteer fire department or the fire department of a political subdivision, unless the person's act or omission caused injury, and damage, or death constitutes gross negligence or willful, wanton, or intentional misconduct. Also provides immunity for donations of a breathing apparatus under certain conditions. The act only applies to donations made after June 30, 2001.

PUBLIC LAW 109 - SENATE ENROLLED ACT 273. EFFECTIVE JANUARY 1, 2002. VOLUNTARY REMEDIATION TAX CREDIT. Adds IC 6-3.1-23 to provide for voluntary remediation tax credits.

PUBLIC LAW 114 - SENATE ENROLLED ACT 509. EFFECTIVE JULY 1, 2001. PUBLIC RECORDS COMMISSION. Amends IC 5-15-5.1-18 to add the Public Access Counselor and the Executive Director of the Data Processing Oversight Commission to the Commission on Public Records.

PUBLIC LAW 122 - HOUSE ENROLLED ACT 1367. EFFECTIVE JULY 1, 2001. LIMITATIONS ON EMPLOYMENT OF CHILDREN. Amends and adds to IC 20-8.1 concerning applicability and the rest breaks for employment of children.

PUBLIC LAW 125 - HOUSE ENROLLED ACT 1504. EFFECTIVE JULY 1, 2001. TITLE 36 VOTES. Adds IC 36-1-8-14 to provide that whenever the title requires an action to be taken by three-fourths (3/4) vote, the number of votes necessary to satisfy the requirement is rounded to the nearest whole number.

PUBLIC LAW 127 - HOUSE ENROLLED ACT 1570. EFFECTIVE JULY 1, 2001. AMBULANCE REPORTS. Amends IC 16-18-2-11 concerning emergency ambulance services that are provided by or under a contract with an entity that is a public agency for purposes of IC 5-14-3. The following information, if contained in a pre-hospital ambulance rescue or report record regarding an emergency patient, is public information and must be made available for inspection and copying under IC 5-14-3: (1) The date and time of the request for ambulance services. (2) The reason for the request for assistance. (3) The time and nature of the response to the request for ambulance services. (4) The time of arrival at the scene where the patient was located. (5) The time of departure from the scene where the patient was located. (6) The name of the facility, if any, to which the patient was delivered for further treatment and the time of arrival at that facility.

PUBLIC LAW 129 - HOUSE ENROLLED ACT 1578. EFFECTIVE VARIOUS DATES. REHABILITATION PROPERTY VALUATIONS. Amends IC 6-1.1-12 concerning assessed value deductions for rehabilitated property.

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PUBLIC LAW 148 - HOUSE ENROLLED ACT 1122. EFFECTIVE JULY 1, 2001. HEALTH INSURANCE.

Adds IC 5-10-8-7.1 to provide for pervasive developmental disorder coverage.

PUBLIC LAW 151 - HOUSE ENROLLED ACT 1902. EFFECTIVE MAY 3, 2001. GAMING ADMISSIONS.

Amends IC 4-33-12-6 to provide that money paid to a unit of local government under IC 4-33-12-6(b)(1) through (b)(2) or (c)(1) may be used at the discretion of the unit to reduce the property tax levy of the unit for a particular year and is considered miscellaneous revenue.

PUBLIC LAW 181 - HOUSE ENROLLED ACT 1117. EFFECTIVE JULY 1 2001. FIRE PROTECTION LEVY.

Amends IC 6-1.1-18.5-13 to provide permission for a township to increase the levy in excess of limitations under certain conditions for fire protection.

PUBLIC LAW 184 - HOUSE ENROLLED ACT 1193. EFFECTIVE VARIOUS DATES. PERF. Adds IC 5-10-1.1-7.3 to provide any political subdivision that elects to use the State Employee Deferred Compensation Plan may also elect to participate in the State Defined Contribution Plan. The governing body of a political subdivision must authorize participation. Also provides various requirements for participation.

Also amends IC 5-10.3-7-5 concerning military service credit.

PUBLIC LAW 189 - HOUSE ENROLLED ACT 1222. EFFECTIVE JULY 1, 2001. TELEPHONE SOLICITATIONS. Adds IC 24-4.7 to require the Attorney General's Office to publish a list of telephone numbers not to be solicited by telephone and provides civil remedies.

PUBLIC LAW 191 - HOUSE ENROLLED ACT 1288. EFFECTIVE JULY 1, 2001. INTERFERENCE WITH A FIREFIGHTER. Adds 35-44-4 to provide that a person who is not a firefighter who knowingly or intentionally refuses to leave emergency incident area immediately after being requested to do so by a firefighter or law enforcement officer commits a Class A misdemeanor. A firefighter who has not been dispatched to an emergency incident area; enters an emergency incident area; and refuses to leave immediately after being requested to do so by dispatched firefighter or law enforcement officer; commits a Class C infraction. Other provisions are provided concerning misleading firefighters or law enforcement officers.

PUBLIC LAW 192 - HOUSE ENROLLED ACT 1307. EFFECTIVE MAY 10, 2001. BOARD MEMBER LIABILITY. Amends IC 34-13 concerning limitation of liability for board members acting within the scope of their employment.

PUBLIC LAW 194 - HOUSE ENROLLED ACT 1395. EFFECTIVE JULY 1, 2001. PUBLIC PURCHASES. Adds IC 5-22-15-24.2 to provide if an offeror offers to furnish supplies made in a country other than the United States, the governing body may not award a contract to the offeror for the supplies if the supplies were made using forced labor. The governmental body shall inform offerors in the solicitation of the provisions of the section.

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Also adds IC 5-22-15-25 to provide in subsection (c) that unless the head of the purchasing agency makes a written determination, a solicitation must require that if any steel products are used in the manufacture of supplies required under a contract or supplies used in the performance of the services under a contract by the contractor, a subcontractor of the contract, the steel products must be manufactured in the United States. IC 5-22-15-25(c) does not apply if the head of the purchasing agency determines in writing that (A) the cost of the contract with requirements of IC 5-22-15-25 (c) would be greater than one hundred fifteen percent (115%) of the costs of the contract without the requirements of subsection (c); and (B) failure to impose the requirements of subsection (c) would not in any way harm the business of a facility that manufactures steel products in Indiana; or result in the reduction of employment or wages and benefits of employees of those facilities; or the purchase is less than \$10,000 and made under the small purchase policies as described in IC 5-22-8-2 (b). The purchasing agency shall inform offerors in the solicitation of the provisions.

Also adds IC 5-22-17-14 to provide a contract awarded under the article must include the requirements of IC 5-22-15-25 (c) unless the head of the purchasing agency makes a determination under IC 5-22-15-25 (d).

Also adds IC 5-22-19-5 to provide an Indiana taxpayer has standing to challenge a determination under IC 5-22-15-25 (d); and enforce a contract provision required under IC 5-22-17-14 if the contract is related to steel products or supplies manufactured by steel products.

PUBLIC LAW 198 - HOUSE ENROLLED ACT 1499. EFFECTIVE VARIOUS DATES. STATE BOARD OF TAX COMMISSIONERS ABOLISHED. Amends and adds to various sections of IC 6-1.1 to provide for the abolishment of the State Board of Tax Commissioners and the creation of the Department of Local Government Finance and the Indiana Board of Tax Review. Also establishes the Department of Local Government Finance Division of Data Analysis to compile an electronic database including the local government database and information concerning assessed values and sales disclosure information.

Makes numerous changes to IC 6-1.1 concerning assessing procedures including IC 6-1.1-4-18.5 to provide that assessors may not use the services of a professional appraiser for assessment or reassessment purposes without a written contract. Also provides notice for receipt of bids for technical advisers.

PUBLIC LAW 209 - HOUSE ENROLLED ACT 1663. EFFECTIVE JULY 1, 2001. HIGH CALCIUM FOOD AND BEVERAGES. Adds IC 5-22-15-24 to provide the section is in addition to any requirements placed upon the governmental entity by the United States Department of Agriculture under the National School Lunch Program or the School Breakfast Program. The section applies to a governmental entity listed in section 1 of the chapter or a business that contracts with the government or entity listed in section 1 of the chapter that purchases food or beverages to be processed or served in a building or room owned or operated by the governmental entity. Section (c) is added to provide high calcium foods and beverages are preferred supplies. A purchasing agent shall give a preference to foods and beverages that contain a higher level calcium than products of the same type and quality; and are equal in price to or lower in price than products of the same type and quality.

Also adds a noncode section to provide notwithstanding IC 5-22-15-24 a purchasing agent who entered into a contract with a supplier before July 1, 2001 to purchase food and beverages is not required to purchase high calcium foods and beverages if purchasing those products would change the terms of the contract. The section expires July 1, 2003.

PUBLIC LAW 225 - HOUSE ENROLLED ACT 1901. EFFECTIVE JULY 1, 2001. MERCURY AND MERCURY PRODUCTS. Adds IC 13-20-17.5 concerning mercury and mercury products and programs regarding use and recycling thereof.

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PUBLIC LAW 240 - SENATE ENROLLED ACT 9. EFFECTIVE VARIOUS DATES. FIRE PROTECTION TERRITORY, FIRE PROTECTION. Amends IC 6-1.1-18.5 concerning the method for property tax levies.

Also amends IC 36-8-12-16 to provide for the volunteer fire department or agent collecting surcharges authorized by the section.

Also amends IC 36-8-19-6 to provide that before adopting into a fire protection territory, a legislative body must hold a public hearing to receive public comment. The notice required shall include all of the following: (1) A list of the provider unit in all participating units in the proposed territory. (2) The date, time, and location of the hearing. (3) The location where the public can inspect the proposed action. (4) A statement as to whether the proposal requires uniform tax rates or different tax rates within the territory. (5) The name and telephone number of a representative of the unit that may be contacted for further information. Also includes provisions for different tax rates for fire protection services for the unit desiring to be included within the territory, so long as a tax rate applies uniformly to all of the units' taxable property within the territory. Also amends IC 36-8-19-7 concerning levy limitations in certain circumstances.

PUBLIC LAW 241 - SENATE ENROLLED ACT 33. EFFECTIVE JULY 1, 2001. THREATS OR INTIMIDATION OF SCHOOL EMPLOYEES. Adds IC 20-8.1-12.5 and amends IC 34-32-85.1 and IC 35-45-2-1 concerning the reporting of threats against school employees.

PUBLIC LAW 246 - SENATE ENROLLED ACT 107. EFFECTIVE VARIOUS DATES. PERF, TRF. Amends various provisions in IC 5 and IC 36 concerning benefits for members.

Amends IC 5-10.2-3-2 to provide the total amount of contributions that may be made to a member's annuity savings account may not exceed ten percent (10%) for that payroll period. The contributions under the section may be picked up and paid by an employer.

Amends IC 5-10.2-4-7 to provide member's retirement benefits may be paid to a revocable trust.

Also amends IC 5-10.2-4-8 concerning earnings limitations.

PUBLIC LAW 250 - SENATE ENROLLED ACT 141. EFFECTIVE MAY 11, 2001. EXTREME SPORT AREA. Amends and adds to IC 34-6 and IC 34-13 to define extreme sport areas and the extent of governmental liability therein.

PUBLIC LAW 251 - SENATE ENROLLED ACT 176. EFFECTIVE JULY 1, 2001. LOCAL RAINY DAY FUND. Adds IC 36-1-8-5.1 to provide a political subdivision may establish a rainy day fund to receive transfers of unused and unencumbered funds under IC 36-1-8-5(b) which provides that whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise: . . . as provided in section 5.1. The rainy day fund is subject to the same appropriation process as other funds that receive tax money. Before making an appropriation from the rainy day fund, the fiscal body shall make a finding that the proposed use of the rainy day fund is consistent with the intent of the fund. In any fiscal year, a political subdivision may transfer not more than ten percent (10 %) of the political subdivision's total budget for the fiscal year to the rainy day fund. The State Board of Tax Commissioners may not reduce the actual or maximum permissible levy of a political subdivision as a result of a balance in the rainy day fund of the political subdivision.

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PUBLIC LAW 259 - SENATE ENROLLED ACT 263. EFFECTIVE JULY 1, 2001. POOR RELIEF. Amends IC 12-20-6-12 to provide (e) The township trustee shall assist an applicant for poor relief in completing a poor relief application if the applicant: (1) has a mental or physical disability, including mental retardation, cerebral palsy, blindness, or paralysis; (2) has dyslexia; or (3) cannot read or write the English language.

Also amends IC 12-20-6-6.6 to provide a township is not obligated to pay the cost of basic necessities incurred on behalf of a household in which the individual resides during a period that the individual has previously applied for and been denied township poor relief.

Amends IC 12-20-6-7 and IC 12-20-6-8 concerning action taken on completed applications. Adds IC 12-20-6-8 item (c) An application for poor relief is not considered complete until all adult members of the requesting household have signed: (1) the poor relief application; and (2) any other form, instrument, or document: (A) required by law; or (B) determined necessary for investigative purposes by the trustee, as contained in the township's poor relief guidelines.

Amends 12-20-7-1 to provide in (f) If an individual who is required to sign a form under this section is unable to sign in the township trustee's office due to a physical or mental disability or illness, the township trustee shall make alternate arrangements to obtain the individual's signature.

Amends IC 12-20-12-1 concerning the possible requirement for participation in a work training program of a federal, state, or local entity or non-profit agency.

Amends IC 12-20-16-3 to amend section (b) concerning payment of delinquent bills in subsection IC 12-20-12-1(a)(1) though (a)(5) if the delinquency has lasted not longer than twenty four (24) months. The township trustee has no obligation to pay a delinquent bill for the services or materials if the delinquency has lasted more than twenty-four (24) months. Also amends (c)(1)(c) to provide that the township trustee is not required to pay any utility service that is not properly charged to the landlord or former member of the household if the applicant proves that the applicant received the services as a tenant residing at the service address at the time the cost was incurred and (c)(3) and that includes the use of township poor relief funds for the payment of: (a) the security deposit; or (b) damages caused by poor relief applicant to utility company property.

Amends IC 16-41-19-7 to provide in part (b) A township is not responsible for paying for biologicals as provided in subsection (a)(2) if the township trustee has evidence that the individual has the financial ability to pay for the biologicals. (c) After being presented with a legal claim for insulin being furnished to the same individual a second time, a township trustee may require the individual to complete and file a standard application for poor relief in order to investigate the financial condition of the individual claiming to be indigent. The trustee shall immediately notify the individual's physician that: (1) the financial ability of the individual claiming to be indigent is in question; and (2) a standard application for poor relief must be filed with the township. The township shall continue to furnish insulin under this section until the township trustee completes an investigation and makes a determination as to the individual's financial ability to pay for insulin. (d) For purposes of this section, the township shall consider an adult individual needing insulin as an individual and not as a member of a household requesting poor relief.

Also amends IC 12-20-21-4 to delete for estimated advancements to townships.

PUBLIC LAW 281 - SENATE ENROLLED ACT 524. EFFECTIVE JULY 1, 2001. 1937 FIRE PENSION FUND. Amends IC 5-13 to provide for potential interest earnings from the Public Deposit Insurance Fund to be distributed under certain circumstances for fire pension obligations.

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PUBLIC LAW 286 - HOUSE ENROLLED ACT 1925. EFFECTIVE JULY 1, 2001. HEALTH INSURANCE.

Amends IC 5-10-8-2.2 and IC 5-10-8-2.6 to provide a local unit employer may provide programs of group health insurance by electing to participate in the local unit group of local units that offered the state employee health plan under IC 5-10-8-6.6. A local unit public employer may provide programs of group insurance other than group health insurance by purchasing policies of group insurance and by establishing self-insurance programs.

Adds IC 5-10-8-6.6 to provide the State Personnel Department shall allow a local unit to participate in the local unit group by electing to provide coverage of health care services for active and retired elected or appointed officers and officials; full-time employees; part-time employees; of the local unit under a state employee health plan under certain conditions.

Amends IC 20-5-2-2 to provide for participation in a State employee plan under IC 5-10-8-6.6.

PUBLIC LAW 289 - HOUSE ENROLLED ACT 2130. EFFECTIVE JULY 1, 2001. ENTERPRISE ZONE.

Amends and adds to several provisions within IC 4-4 concerning enterprise zones.

PUBLIC LAW 291 - HOUSE ENROLLED ACT 1001. EFFECTIVE VARIOUS DATES. STATE BUDGET.

Amends IC 5-11-4-3 to provide each taxing unit shall be charged at the rate of forty-five dollars (\$45) per day for examination of accounts.

Adds IC 36-2-6-22 concerning assessing and payments in lieu of taxes.